IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Jeffrey T. Cheung, Hao Xin

Serial No. 10/077,945 Examiner: Judson Jones

Filed: February 18, 2002 Art Unit: 2834

Title: MULTIPLE MAGNET TRANSDUCER

Commissioner for Patents Mail Stop Issue Fee P.O. Box 1450 Alexandria, Virginia 22313-1450

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Sir:

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Applicant agrees that the Examiner has accurately stated one reason for allowance of the claims. However, the claims include other patentable aspects that were not identified by the Examiner. This response is submitted to avoid the possibility of any unnecessary limitation on the scope of the claims which might result from the stated reason for allowance. It is being submitted concurrently with the issue fee payment.

Respectfully submitted,

May 3, 2004

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JD7\R01SC134 Reasons for Allow